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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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May 8, 2007

Marjorie L. Melton, P.E.
President, Board of Public Service
1200 Market Street, Room #301
St. Louis, MO 63103-2826

RE: Payroll Distribution of Soldiers' Memorial
Payroll Period Ending March 17, 2007 (Project # 2007-34)

Dear Ms. Melton:

We have conducted a payroll distribution of the Soldiers' Memorial office for the pay period ending March 17, 2007. The objectives of this review were to:

- Determine if eligible City Employees received wages.
- Determine whether wages are adequately safeguarded.
- Determine if employees are only paid for actual hours worked.
- Determine if the accrual and use of paid leave is accurate.

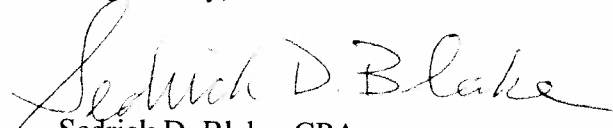
Our fieldwork was completed on April 2, 2007. During the review, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

Formal exit conference and management responses were not considered necessary since the report does not contain any observations and recommendations.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

If you have any questions, please contact me at (314) 589-6132.

Respectfully,


Sedrick D. Blake, CPA
Fiscal/Audit Executive

cc: Kathryn Lawson, Payroll Manager